

Internal Revenue Service  
**memorandum**

date: SEP 11 1991

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

---

subject: CC:EE:3 - TR-45-1331-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] is a rail carrier employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective [REDACTED], the date carrier operations began. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

---

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

08625

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

RECEIVED

91 AUG -6 PM 1:42

BUREAU OF LAW

Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

JUL 29 1991

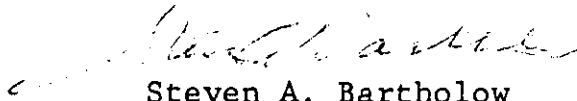
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:

[REDACTED]

Sincerely yours,

  
Steven A. Bartholow  
Deputy General Counsel

Enclosure

0284B

## Employer Status Determination Rationale

[REDACTED] has acquired approximately [REDACTED] miles of rail and rail related property formerly operated by [REDACTED]. According to information furnished by [REDACTED], Assistant to the President of [REDACTED] employees were first compensated [REDACTED] and operations began on that date. Details in connection with the acquisition and operation are set forth in Interstate Commerce Commission Finance Docket Number [REDACTED].

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED] the date carrier operations began.